CERTIFICATE OF OATH

I the undersigned, Jonah Davids, EVP General Counsel and Corporate Secretary, on oath severally say that the foregoing report has been prepared, under my direction, from the original books, papers and records of Commerce Energy, Inc. d/b/a Tara Energy; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs Commerce Energy, Inc. d/b/a Tara Energy in every respect to each and every matter and thing therein set forth, to the best of my knowledge, information and belief.

Dated this May of September, 2015, at 6345 Dixie Road, Mississauga, Ontario LST 2E6

Signature:

Title: EVP General Counsel and Corporate Secretar

Subscribed and swom before me this iday of September, 2015

NOTARIZATION:

Notarial Seal